

## **Popivniak O. Regarding the definition of the concept of customs security in theory and legislation**

The concept of customs security today is defined by the Customs Code of Ukraine, other acts of the current legislation, as well as by domestic scientists as a status of protection of customs interests or economic interests of the state in the customs sphere. It is mentioned that there is a correlation between customs and national security. At the same time, there is no established scientific approach to the disclosure of the essence of the customs interest, although this concept is basic in determining the customs security.

Several aspects have been taken into account while developing a scientific approach to defining the concept of customs security. First of all, the right to understand security as a category which is perceived as a security function of the state in respect of compliance with its rules. The next aspect concerns the definition of the subjects ensuring the customs security of Ukraine from the standpoint of following the functions assigned to them by the state. It is emphasized the necessity of taking into account the current situation in Ukraine not only in the formation of the concept of "customs security", but also the definition of national security as a rising category and socio-legal phenomenon, which is directly related to customs security. The situation means the military conflict in the East, the provision of a visa-free regime with EU countries, the entry into force of the Association Agreement between Ukraine and the EU.

The account of these aspects, current situation of Ukraine and the existing scientific thought has become the basis for the formation of the concept of customs security from a different position not the one which is supported and involves disclosing the content of this concept as the status of protection of customs, economic, foreign economic and other interests.

The author's definition of the concept of customs security is given in the article. According to it the customs security is a special legal order of the activity of authorized subjects towards ensuring the implementation by the participants of customs relations of obligatory for all rules in the field of state customs affairs.

**Key words:** customs security, subjects of ensuring, customs sphere, customs interests, state customs affairs.